

State of Maine - Individual Income Tax
2003 Rates
2003 Cost-of-living adjustment is 1.77%

Note: The 2003 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.77%, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to the inflation adjustment for tax year 2003.

Do not use these tax rate schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:

The tax is:

Less than \$4,250	2.0% of the taxable income
\$ 4,250 but less than \$ 8,450	\$ 85 plus 4.5% of excess over \$ 4,250
\$ 8,450 but less than \$16,950	\$ 274 plus 7.0% of excess over \$ 8,450
\$16,950 or more	\$ 869 plus 8.5% of excess over \$16,950

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:

The tax is:

Less than \$6,400	2.0% of the taxable income
\$ 6,400 but less than \$12,700	\$ 128 plus 4.5% of excess over \$ 6,400
\$12,700 but less than \$25,450	\$ 412 plus 7.0% of excess over \$12,700
\$25,450 or more	\$1,305 plus 8.5% of excess over \$25,450

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

The tax is:

Less than \$8,500	2.0% of the taxable income
\$ 8,500 but less than \$16,950	\$ 170 plus 4.5% of excess over \$ 8,500
\$16,950 but less than \$33,950	\$ 550 plus 7.0% of excess over \$16,950
\$33,950 or more	\$1,740 plus 8.5% of excess over \$33,950

Personal Exemption: \$2,850

Standard Deduction:	Single - \$4,750	Married Filing Jointly - \$7,950
	Head-of-Household - \$7,000	Married Filing Separate - \$3,975

Additional Amount for Age or Blindness:

\$950 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,900 if one spouse is 65 or over and blind, \$1,900* if both spouses are 65 or over, \$3,800* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,150 if unmarried (single or head-of-household). The additional amount is \$2,300 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$750 or earned income plus \$250 (up to the standard deduction amount).